

## **EXHIBIT E**

Nick Van De Wall  
Criminal Tax Loss Calculations 2013

	<b>2013</b>
Taxable Income Per Form 1040	4,317,276.00
<b>ADJUSTMENTS</b>	
Total Subpart F Income	1,282,416.00
Wall USA Royalty Expense	445,478.00
Self-employment tax AGI adjustment	<u>(5,965.00)</u>
<b>TOTAL INCOME ADJUSTMENT</b>	<b>1,721,929.00</b>
Corrected Taxable Income	<u>6,039,205.00</u>
Corrected Tax Liability	2,349,289.00
Less Credits:	
Foreign Tax Credit	(401,336.00)
Plus Other Taxes:	
Self-employment Tax	143,577.00
Net Investment Income Tax	2.00
Additional Medicare Tax	<u>38,383.00</u>
Total Corrected Tax Liability	2,129,915.00
Total Tax Shown on the Return	<u>1,432,398.00</u>
<b>Tax Loss/Deficiency</b>	<b>697,517.00</b>